IN THE CLAIMS

Please amend the claims as follows:

Claims 1-12 (Canceled).

Claim 13 (Currently Amended): A silicon carbide semiconductor device, comprising:

a lower deposition film which is formed of a single layer of silicon carbide of a first conductivity type, and which has lower impurity concentration than a high concentration silicon carbide substrate of [[a]] the first conductivity type and which is formed on a surface of the substrate;

a high concentration gate region of a second conductivity type ~~being more heavily doped than the lower deposition film and~~ selectively formed ~~in a range~~ across from an upper surface ~~of the lower deposition film~~ to an interior [[in]] of the lower deposition film ~~so as to have a first region in which low concentration silicon carbide of the first conductivity type remains in the lower deposition film~~, the gate region being selectively provided with a depletion part which is prevented from any injection of ions therein but allows retention therein of the low concentration silicon carbide of the first conductivity type;

an upper deposition film formed on the lower deposition film in which the gate region is formed, wherein the upper deposition film ~~comprising~~ comprises: a low concentration gate region of the second conductivity type directly deposited on a surface of the high concentration gate region of the second ~~conductive~~ conductivity type and ~~being doped less~~ having a lower concentration than the high concentration gate region; a high concentration source region of the first conductivity type selectively formed on part of an upper surface of the low concentration gate region of the second ~~conductive~~ conductivity type and being more heavily doped than the low concentration gate region of the second ~~conductive~~ conductivity type; and a low concentration base region of the first conductivity type formed on the ~~first~~

~~region~~ depletion part and having a ~~second region wider~~ greater width than the ~~first region~~ depletion part and being doped less than the high concentration source region of the first ~~conductive~~ conductivity type;

a gate insulation film formed on at least a surface of the upper deposition film;

a gate electrode formed via the gate insulation film;

a drain electrode having a low-resistance contact connection with a backside of the silicon carbide substrate of [[a]] the first conductivity type; and

a source electrode having a low-resistance contact connection with part of the high concentration source region of [[a]] the first conductivity type and the low concentration gate region of [[a]] the second conductivity type.

Claim 14 (Currently Amended): A silicon carbide semiconductor device according to claim 13, wherein the upper deposition film has a thickness within a range of 0.2 μm to 0.7 μm and wherein the low concentration gate region of [[a]] the second conductivity type selectively formed in the upper deposition film has a portion that is in contact with the gate insulation film and has an impurity concentration higher than 1×10^{15} cm^{-3} and lower than 5×10^{15} cm^{-3}.

Claim 15 (Currently Amended): A silicon carbide semiconductor device according to claim 13, wherein the low concentration base region of [[a]] the first conductivity type has a lower impurity concentration than the high concentration gate region of [[a]] the second conductivity type.

Claim 16 (Currently Amended): A silicon carbide semiconductor device according to claim 13, wherein the low concentration gate region of [[a]] the second conductivity type

selectively formed in the upper deposition film has a portion that is in contact with the gate insulation film and has an impurity concentration of not higher than 2×10^{16} cm^{-3}.

Claim 17 (Previously Presented/Currently Amended): A silicon carbide semiconductor device according to claim 13, wherein the upper deposition film is constituted of silicon carbide.

Claim 18 (Withdrawn/Currently Amended): A silicon carbide semiconductor device according to claim 13, wherein the gate insulation film formed on the upper deposition film has at least a portion that is thicker than other portions on the low concentration base region of [[a]] the first conductivity type selectively formed in the upper deposition film.

Claim 19 (Withdrawn/Currently Amended): A silicon carbide semiconductor device according to claim 13, wherein on the surface of the base region of [[a]] the first conductivity type selectively formed in the upper deposition film, the gate electrode has at least a portion removed.

Claim 20 (Currently Amended): A silicon carbide semiconductor device according to claim 13, wherein in terms of crystal Miller index the surface of the silicon carbide substrate of [[a]] the first conductivity type is a plane that is parallel to a (11-20) plane.

Claim 21 (Currently Amended): A silicon carbide semiconductor device according to claim 13, wherein in terms of crystal Miller index the surface of the silicon carbide substrate of [[a]] the first conductivity type is a plane that is parallel to a (000-1) plane.

Claim 22 (Withdrawn/Currently Amended): A silicon carbide semiconductor device according to claim 13, wherein the low concentration gate region of [[a]] the second conductivity type has a portion that is in contact with the gate insulation film and has a buried channel region of [[a]] the first conductivity type.

Claims 23-26 (Canceled).

Claim 27 (New): A silicon carbide semiconductor device according to claim 13, wherein

the high concentration gate regions of the second conductivity type are formed on both sides of the depletion part so that the depletion part will be formed in an intermediate part of an upper surface of the lower deposition film,

the low concentration gate regions of the second conductivity type are respectively directly deposited on surfaces of the high concentration gate regions of the second conductivity on both sides of the base region of the first conductivity type, and

the source regions of the first conductivity type are respectively formed on parts of upper surfaces of the low concentration gate regions of the second conductivity type on both sides of the base region of the first conductivity type.